

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF WISCONSIN  
MILWAUKEE DIVISION

UNITED STATES OF AMERICA,	)	
	)	Case No. 2:20-cv-1481
Plaintiff,	)	
	)	
v.	)	
	)	
EWA E. SZYMANSKI,	)	
	)	
Defendant.	)	
_____	)	

**COMPLAINT**

The United States alleges as set forth below.

**NATURE OF THE ACTION**

1. This is a civil action in which the United States seeks to reduce to judgment certain federal income tax, interest, and penalty assessments made against Ewa E. Szymanski (“Szymanski”) and the related accrued interest and penalty liabilities.

**JURISDICTION AND VENUE**

2. This complaint has been requested and authorized by the Chief Counsel of the Internal Revenue Service (“IRS”) and is brought at the direction of a delegate of the Attorney General of the United States pursuant to 26 U.S.C. § 7401.

3. Jurisdiction is conferred on this Court by 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because defendant Szymanski resides in this judicial district and a substantial part of the events or omissions giving rise to the United States’ claims occurred in this judicial district.

## **PARTIES**

5. Plaintiff is the United States of America.

6. Defendant Szymanski resides at 1829 West Mequon Road, Mequon, Wisconsin 53092. Szymanski is subject to the jurisdiction of the Court because she resides in this judicial district and a substantial part of the actions giving rise to this suit occurred in this judicial district.

## **COUNT I: JUDGEMENT AGAINST SZYMANSKI**

7. The United States incorporates the allegations set forth in paragraphs 1 through 6 above.

8. On October 14, 2014, Szymanski filed her 2013 federal income tax return that reported total tax due ("Tax Liability") of \$162,602, which the IRS assessed on November 17, 2014.

9. On October 13, 2015, Szymanski filed her 2014 federal income tax return that reported a Tax Liability of \$83,919, which the IRS assessed on November 9, 2015.

10. On June 23, 2016, Szymanski filed her 2015 federal income tax return that reported a Tax Liability of \$20,350, which the IRS assessed on July 25, 2016.

11. The IRS made the following penalty and interest assessments against Szymanski with respect to her 2013, 2014, and 2015 Tax Liabilities:

Tax Year	Assessment	Amount	Date
2013	26 U.S.C. § 6651: Failure to Pay Tax Penalty	\$5,960.28	11/17/2014
2013	26 U.S.C. § 6601: Interest	\$2,672.26	11/17/2014
2013	26 U.S.C. § 6651: Failure to Pay Tax Penalty	\$1,234.07	1/19/2015
2013	26 U.S.C. § 6601: Interest	\$701.22	1/19/2015
2014	26 U.S.C. § 6651: Failure to Pay Tax Penalty	\$2,515.16	11/9/2015
2014	26 U.S.C. § 6601: Interest	\$1,239.15	11/9/2015

Tax Year	Assessment	Amount	Date
2015	26 U.S.C. § 6651: Late Filing Penalty	\$2,747.25	7/25/2016
2015	26 U.S.C. § 6651: Failure to Pay Tax Penalty	\$407.00	7/25/2016
2015	26 U.S.C. § 6601: Interest	\$256.36	7/25/2016

12. All assessments identified above were made in accordance with law.

13. In addition to the assessments identified above, Szymanki owes the government for accrued interest with respect to her unpaid 2013, 2014, and 2015 Tax Liabilities and her unpaid 26 U.S.C. § 6651 penalties listed in paragraph 11 above.

14. Szymanki also owes the government for accrued 26 U.S.C. § 6651 failure to pay tax penalties.

15. On November 7, 2016, Szymanki filed a voluntary Chapter 7 bankruptcy petition in the United States Bankruptcy Court for the Eastern District of Wisconsin (case no. 16-30927-svk). On February 13, 2017, Szymanski received a discharge pursuant to 11 U.S.C. § 727.

16. Szymanski's 2013, 2014, and 2015 Tax Liabilities and all related interest (assessed and accrued) are excepted from discharge.

17. Szymanski's assessed 26 U.S.C. § 6651 liabilities and all related interest (assessed and accrued) are excepted from discharge.

18. Szymanski's accrued 26 U.S.C. § 6651 liabilities are excepted from discharge.  
(Remainder of page 3 intentionally left blank.)

19. Therefore, Szymanski is personally liable to the United States in the amount of \$359,750.49, as of September 21, 2020, as set forth in table below. The balances due reflect any payments Szymanski made and any credits the IRS made to her account:

<b>Tax Year</b>	<b>Tax Liabilities</b>	<b>Assessed &amp; Accrued 6651 Liabilities</b>	<b>Assessed &amp; Accrued Interest</b>	<b>Payments &amp; Credits</b>	<b>9/21/2020 Balance Due</b>
2013	\$162,602.00	\$35,411.74	\$44,233.65	(\$24,661.40)	\$217,575.99
2014	\$83,919.00	\$17,891.75	\$19,381.56	(\$12,400.00)	\$108,792.31
2015	\$20,350.00	\$7,832.62	\$5,329.57	(\$130.00)	\$33,382.19
<b>Total:</b>	<b>\$266,871.00</b>	<b>\$61,136.11</b>	<b>\$68,934.78</b>	<b>(\$37,191.40)</b>	<b>\$359,750.49</b>

20. The IRS gave Szymanski notices of the assessments referred to in paragraphs 8, 9, 10, and 11, and made demands for payment to Szymanski on or about the date of each assessment.

21. Despite notices and demands for payment, Szymanski has failed to satisfy her outstanding federal tax obligations referred to in paragraph 19 in full.

22. By reason of the foregoing, Szymanski is liable to the United States in the amount of \$359,750.49, as of September 21, 2020, for the unpaid liabilities referred to in paragraph 19, plus interest and statutory additions that have accrued since then and will continue to accrue thereon until paid in full.

WHEREFORE, the United States of America respectfully requests that the Court enter judgment on Count I of this Complaint as follows:

A. Enter a money judgment in favor of the United States and against Szymanski on Count I in the amount of \$359,750.49, plus interest and statutory additions that have accrued after September 21, 2020, and will continue to accrue until paid in full; and

B. Grant the United States its costs incurred in the commencement and prosecution of this action, and such other and further relief as the Court deems proper and just.

Dated: September 22, 2020

Respectfully submitted,

MATTHEW D. KRUEGER  
United States Attorney

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

/s/ James F. Bresnahan II  
JAMES F. BRESNAHAN II  
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## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

Place an "X" in the appropriate box (required): ☐ Green Bay Division ☒ Milwaukee Division

## I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

James F. Bresnahan II; U.S. Department of Justice, Tax Division, 555  
4th Street, NW, Washington, DC, 20001; 202-616-9067

## DEFENDANTS

Ewa E. Szymanski

County of Residence of First Listed Defendant Ozaukee  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

## II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

## III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

## IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

## V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

## VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. 7402

Brief description of cause:

Reduce to judgment certain federal income tax liabilities

## VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$  
359,750.49

CHECK YES only if demanded in complaint:  
JURY DEMAND: ☐ Yes ☒ No

## VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

09/22/2020

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

# UNITED STATES DISTRICT COURT

for the  
Eastern District of Wisconsin

United States of America,

*Plaintiff(s)*

v.

Ewa E. Szymanski,

*Defendant(s)*

Civil Action No. 2:20-cv-1481

## SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Ewa E. Szymanski  
1829 West Mequon Road  
Mequon, Wisconsin 53092

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you receive it) – or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12(a)(2) or (3) – you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or the plaintiff's attorney, whose name and address are: James F. Bresnahan II

If by FedEx, UPS, or DHL: 555 4th Street, NW, Suite 8921, Washington, DC 20001

If by USPS: P.O. Box 7238, Ben Franklin Station, Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

*GINA M. COLLETTI, CLERK OF COURT*

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. 2:20-cv-1481

**PROOF OF SERVICE**

***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4(l))***

This summons and the attached complaint for *(name of individual and title, if any)*:

were received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons and the attached complaint on the individual at *(place)*:

\_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons and the attached complaint at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_, a person of suitable age and discretion who resides there, on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons and the attached complaint on *(name of individual)* \_\_\_\_\_ who is designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_.

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_ 0.00

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc.: